

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Goshen Community Schools (2315)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$4,353,549	\$4,321,709	\$3,952,230	\$4,095,159	-1.52%	3.62%
Non - Certified Salaries	120	\$1,440,514	\$1,456,224	\$1,551,992	\$2,139,079	10.39%	37.83%
Group Health Insurance	222	\$683,114	\$602,822	\$584,496	\$630,583	-1.98%	7.88%
Social Security Certified	212	\$305,636	\$307,787	\$286,012	\$292,093	-1.13%	2.13%
Public Employees Retirement Fund	214	\$164,547	\$182,552	\$204,665	\$284,278	14.65%	38.90%
Teacher Retirement Fund, Prior to 7-1-95	215	\$24,743	\$26,628	\$131,032	\$262,708	80.51%	100.49%
Social Security Noncertified	211	\$101,796	\$103,542	\$108,891	\$155,296	11.14%	42.62%
Other Employee Benefits	241 - 290	\$91,536	\$106,207	\$150,414	\$155,206	14.11%	3.19%
Teacher Retirement Fund, After 7-1-95	216	\$358,972	\$357,424	\$222,455	\$88,797	-29.48%	-60.08%
Travel	580	\$37,193	\$33,477	\$44,762	\$81,177	21.55%	81.35%
Operational Supplies	611	\$53,326	\$61,998	\$61,895	\$80,975	11.01%	30.83%
Content	747	\$58,400	\$89,980	\$0	\$46,246	-5.67%	NA
Other Professional and Technical Services	319	\$20,774	\$24,426	\$22,077	\$21,681	1.07%	-1.80%
Equipment	730	\$12,184	\$9,072	\$17,785	\$17,051	8.77%	-4.13%
Computer Hardware	741	\$3,966	\$18,006	\$0	\$7,773	18.32%	NA
Instructional Programs Improvement Services	312	\$10,943	\$4,920	\$12,262	\$5,085	-17.44%	-58.53%
Group Life Insurance	221	\$4,155	\$4,261	\$3,573	\$4,169	0.08%	16.68%
Repairs and Maintenance Services	430	\$3,042	\$3,920	\$2,966	\$4,037	7.34%	36.12%
Staff Services	314	\$68,601	\$62,950	\$0	\$4,000	-50.86%	NA
Postage and Postage Machine Rental	532	\$2,025	\$2,009	\$1,018	\$2,353	3.82%	131.03%
Other Purchased Services	593	\$3,030	\$0	\$0	\$0	-100.00%	NA
Severance/Early Retirement Pay	213	\$24,650	\$20,000	\$4,167	\$0	-100.00%	-100.00%
Workers Compensation Insurance	225	\$17,425	\$0	\$0	\$0	-100.00%	NA
Other Technology Hardware	746	\$1,000	\$164	\$0	\$0	-100.00%	NA
Pupil Services	313	\$0	\$17,841	\$0	\$0	NA	NA
Instruction Services	311	\$0	\$96	\$0	\$0	NA	NA
Student Instructional Support Total		\$7,845,123	\$7,818,014	\$7,362,692	\$8,377,745	1.66%	13.79%
Student Academic Achievement							
Certified Salaries	110	\$25,764,423	\$26,135,951	\$26,537,997	\$26,985,474	1.16%	1.69%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$6,307,500	\$7,298,147	\$6,851,388	\$7,498,746	4.42%	9.45%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Goshen Community Schools (2315)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Non - Certified Salaries	120	\$5,845,612	\$6,205,152	\$5,831,843	\$6,498,725	2.68%	11.44%
Group Health Insurance	222	\$3,635,709	\$3,292,717	\$3,399,363	\$3,222,877	-2.97%	-5.19%
Social Security Certified	212	\$1,894,941	\$1,897,203	\$1,920,295	\$1,902,060	0.09%	-0.95%
Teacher Retirement Fund, Prior to 7-1-95	215	\$278,767	\$246,591	\$751,331	\$1,708,290	57.34%	127.37%
Public Employees Retirement Fund	214	\$661,801	\$751,972	\$724,121	\$827,369	5.74%	14.26%
Computer Hardware	741	\$857,136	\$913,828	\$588,654	\$718,208	-4.32%	22.01%
Textbooks	630	\$862,584	\$521,716	\$430,694	\$632,443	-7.47%	46.84%
Teacher Retirement Fund, After 7-1-95	216	\$1,952,464	\$2,060,608	\$1,577,850	\$627,170	-24.72%	-60.25%
Operational Supplies	611	\$497,658	\$555,356	\$500,412	\$608,679	5.16%	21.64%
Other Employee Benefits	241 - 290	\$464,116	\$441,318	\$623,577	\$572,433	5.38%	-8.20%
Content	747	\$118,724	\$205,723	\$372,846	\$570,679	48.07%	53.06%
Social Security Noncertified	211	\$427,270	\$449,954	\$440,354	\$500,233	4.02%	13.60%
Other Technology Hardware	746	\$404,838	\$89,029	\$149,757	\$387,444	-1.09%	158.71%
Board of Education Services	318	\$325,071	\$143,240	\$0	\$177,089	-14.09%	NA
Instructional Programs Improvement Services	312	\$297,021	\$306,058	\$158,263	\$173,439	-12.58%	9.59%
Travel	580	\$133,467	\$140,900	\$164,482	\$156,970	4.14%	-4.57%
Instruction Services	311	\$534,022	\$338,715	\$242,857	\$145,977	-27.69%	-39.89%
Connectivity	744	\$0	\$0	\$20,684	\$141,713	NA	585.14%
Nonlicensed Employees	136	\$360,664	\$435,662	\$272,596	\$83,186	-30.70%	-69.48%
Library Books	640	\$125,546	\$52,707	\$73,446	\$82,874	-9.86%	12.84%
Dues and Fees	810	\$0	\$0	\$10,920	\$81,611	NA	647.35%
Equipment	730	\$50,745	\$221,746	\$25,684	\$61,268	4.82%	138.54%
Transfer Tuition to Private Sources	563	\$98,972	\$92,331	\$96,798	\$59,249	-12.04%	-38.79%
Licensed Employees	135	\$252,507	\$217,969	\$210,149	\$58,087	-30.75%	-72.36%
Group Life Insurance	221	\$27,978	\$134,456	\$51,636	\$37,587	7.66%	-27.21%
Other Professional and Technical Services	319	\$212,071	\$266,106	\$291,347	\$30,130	-38.61%	-89.66%
Postage and Postage Machine Rental	532	\$27,248	\$37,463	\$21,867	\$29,258	1.80%	33.80%
Repairs and Maintenance Services	430	\$102,638	\$93,702	\$30,349	\$27,405	-28.12%	-9.70%
Student Transportation Services	510	\$0	\$1,587	\$23,518	\$12,299	NA	-47.70%
Rentals	440	\$156,719	\$8,100	\$9,000	\$9,000	-51.05%	0.00%
Periodicals	650	\$0	\$0	\$993	\$8,027	NA	707.95%
Staff Services	314	\$19,756	\$39,968	\$22,694	\$6,157	-25.28%	-72.87%
Food Purchases	614	\$0	\$0	\$0	\$4,655	NA	NA
Pupil Services	313	\$4,325	\$0	\$1,950	\$4,075	-1.48%	108.97%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Goshen Community Schools (2315)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Workers Compensation Insurance	225	\$116,906	\$0	\$0	\$2,510	-61.72%	NA
Professional Development	748	\$0	\$0	\$0	\$2,500	NA	NA
Telephone	531	\$2,057	\$3,382	\$2,674	\$1,737	-4.14%	-35.05%
Unemployment Insurance	230	\$1,693	\$711	\$11,422	\$749	-18.44%	-93.44%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$9,874	\$6,266	\$865	\$607	-50.22%	-29.85%
Other Purchased Services	593	\$16,528	\$0	\$0	\$0	-100.00%	NA
Data Processing Services	316	\$4,000	\$667	\$0	\$0	-100.00%	NA
Wireless Equipment	743	\$130,013	\$15,848	\$332	\$0	-100.00%	-100.00%
Other Group Insurance Authorized by Statute	224	\$78,196	\$39,240	\$0	\$0	-100.00%	NA
Other Communication Services	533 - 539	\$0	\$10,860	\$0	\$0	NA	NA
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$100	\$0	NA	-100.00%
Other Supplies and Materials	615, 660 - 689	\$10,257	\$3,002	\$24,392	(\$527)	NA	-102.16%
Telecommunications Equipment	745	\$0	\$313	\$125,317	(\$65,413)	NA	-152.20%
Student Academic Achievement Total		\$53,071,818	\$53,676,266	\$52,594,817	\$54,593,047	0.71%	3.80%
Overhead and Operational							
Miscellaneous Objects	876 - 899	\$4,690	\$4,875	\$1,588	\$8,406,356	550.67%	529217.48%
Non - Certified Salaries	120	\$4,682,415	\$4,387,826	\$4,539,055	\$4,997,911	1.64%	10.11%
Food Purchases	614	\$360,038	\$836,256	\$1,651,598	\$1,623,724	45.73%	-1.69%
Repairs and Maintenance Services	430	\$856,642	\$896,016	\$1,201,704	\$1,594,621	16.81%	32.70%
Light and Power - Other Than Heating and Cooling	625	\$928,451	\$941,881	\$1,015,597	\$1,052,873	3.19%	3.67%
Insurance	520	\$281,010	\$321,217	\$392,700	\$1,015,296	37.87%	158.54%
Vehicles	731	\$0	\$220,805	\$35,718	\$970,031	NA	2615.83%
Certified Salaries	110	\$699,044	\$694,480	\$745,097	\$768,778	2.41%	3.18%
Equipment	730	\$534,709	\$118,034	\$464,559	\$631,116	4.23%	35.85%
Operational Supplies	611	\$1,616,308	\$1,152,843	\$715,355	\$613,294	-21.52%	-14.27%
Public Employees Retirement Fund	214	\$493,049	\$508,203	\$530,068	\$587,723	4.49%	10.88%
Social Security Noncertified	211	\$313,067	\$299,594	\$313,014	\$353,564	3.09%	12.95%
Other Professional and Technical Services	319	\$19,751	\$36,037	\$169,928	\$335,697	103.04%	97.55%
Group Health Insurance	222	\$697,231	\$587,826	\$869,543	\$299,979	-19.01%	-65.50%
Heating and Cooling for Buildings - Gas	622	\$240,603	\$377,528	\$299,927	\$237,698	-0.30%	-20.75%
Content	747	\$12,085	\$360,224	\$155,163	\$186,415	98.18%	20.14%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Goshen Community Schools (2315)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Water and Sewage	411	\$137,989	\$111,602	\$132,171	\$142,385	0.79%	7.73%
Gasoline and Lubricants	613	\$334,770	\$299,506	\$406,278	\$130,423	-21.00%	-67.90%
Telephone	531	\$9,860	\$7,335	\$24,659	\$87,738	72.72%	255.80%
Professional Development	748	\$0	\$0	\$222	\$84,760	NA	38118.05%
Travel	580	\$37,088	\$29,978	\$37,280	\$74,116	18.90%	98.81%
Other Technology Hardware	746	\$0	\$12,581	\$66,921	\$72,294	NA	8.03%
Rentals	440	\$82,233	\$56,381	\$69,940	\$70,742	-3.69%	1.15%
Other Supplies and Materials	615, 660 - 689	\$95,786	\$60,839	\$56,817	\$70,454	-7.39%	24.00%
Student Transportation Services	510	\$43,651	\$1,681	\$126,032	\$58,770	7.72%	-53.37%
Social Security Certified	212	\$69,350	\$64,340	\$64,481	\$55,530	-5.40%	-13.88%
Severance/Early Retirement Pay	213	\$165,030	\$100,502	\$86,866	\$53,243	-24.63%	-38.71%
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,612	\$8,470	\$22,240	\$49,957	55.19%	124.63%
Removal of Refuse and Garbage	412	\$39,421	\$37,948	\$42,054	\$47,566	4.81%	13.11%
Other Employee Benefits	241 - 290	\$16,083	\$27,240	\$37,866	\$43,773	28.44%	15.60%
Board of Education Services	318	\$78,675	\$44,013	\$89,345	\$41,898	-14.57%	-53.11%
Computer Hardware	741	\$13,145	\$27,140	\$35,308	\$27,050	19.77%	-23.39%
Dues and Fees	810	\$21,981	\$18,289	\$23,640	\$25,840	4.13%	9.31%
Data Processing Services	316	\$8,205	\$15,245	\$30,308	\$21,291	26.92%	-29.75%
Teacher Retirement Fund, After 7-1-95	216	\$43,623	\$43,314	\$43,236	\$17,599	-20.30%	-59.30%
Postage and Postage Machine Rental	532	\$10,784	\$7,411	\$20,737	\$15,280	9.10%	-26.31%
Bank Service Charges	871	\$3,753	\$23,813	\$14,371	\$14,594	40.43%	1.55%
Board Member Compensation	115	\$14,000	\$14,000	\$14,135	\$14,000	0.00%	-0.96%
Other Communication Services	533 - 539	\$12,111	\$39,814	\$36,461	\$12,359	0.51%	-66.10%
Advertising	540	\$5,822	\$9,135	\$10,844	\$11,124	17.57%	2.58%
Connectivity	744	\$129,028	\$25,186	\$142,483	\$8,027	-50.06%	-94.37%
Staff Services	314	\$101,269	\$105,612	\$3,869	\$4,903	-53.09%	26.71%
Official Bond Premiums	525	\$3,348	\$3,110	\$1,500	\$4,190	5.77%	179.31%
Group Life Insurance	221	\$2,613	\$3,072	\$3,276	\$3,256	5.66%	-0.60%
Unemployment Insurance	230	\$8,761	\$392	\$5,220	\$261	-58.46%	-95.00%
Wireless Equipment	743	\$0	\$0	\$0	\$122	NA	NA
Other Public or Private Utility Services	419	\$3,401	\$703	\$0	\$0	-100.00%	NA
Tires and Repairs	612	\$15,988	\$22,569	\$550	\$0	-100.00%	-100.00%
Workers Compensation Insurance	225	\$134,345	\$295,039	\$294,440	\$0	-100.00%	-100.00%
Overtime Salaries	140	\$27,693	\$15,661	\$12,091	\$0	-100.00%	-100.00%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Goshen Community Schools (2315)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Pre-2008 Object Code - Temporary Salaries	130	\$18,923	\$8,672	\$0	\$0	-100.00%	NA
Other Purchased Property Services	490 - 499	\$0	\$13,179	\$0	\$0	NA	NA
Services Purch. From School Corp/Ed Service Ag. in State	591	\$51,796	\$14,861	\$0	\$0	-100.00%	NA
Student Trans. Purch. From Another IN School Corp. Within State	511	\$7,000	\$32,371	\$0	\$0	-100.00%	NA
Nonlicensed Employees	136	\$0	\$8,879	\$10,134	\$0	NA	-100.00%
Overhead and Operational Total		\$13,495,231	\$13,353,529	\$15,066,388	\$24,938,623	16.59%	65.52%
Non Operational							
Redemption of Principal	831	\$7,715,662	\$8,104,496	\$8,184,892	\$8,369,014	2.05%	2.25%
Interest	832	\$2,745,046	\$2,050,641	\$2,471,111	\$2,384,317	-3.46%	-3.51%
Construction Services	450	\$329,104	\$607,613	\$2,902,803	\$2,015,597	57.31%	-30.56%
Equipment	730	\$167,367	\$257,478	\$603,205	\$1,263,746	65.77%	109.51%
Rentals	440	\$570,095	\$24,737	\$542,802	\$510,625	-2.72%	-5.93%
Improvements Other Than Buildings	715	\$288,772	\$160,202	\$214,770	\$323,797	2.90%	50.76%
Certified Salaries	110	\$345,668	\$341,948	\$280,374	\$245,134	-8.23%	-12.57%
Non - Certified Salaries	120	\$59,730	\$50,194	\$116,254	\$237,248	41.17%	104.08%
Textbooks	630	\$0	\$0	\$119,301	\$170,000	NA	42.50%
Other Professional and Technical Services	319	\$366,805	\$308,985	\$121,758	\$163,334	-18.31%	34.15%
Land and Easements	710	\$51,002	\$9,991	\$35,832	\$85,301	13.72%	138.05%
Group Health Insurance	222	\$0	\$0	\$10,870	\$33,357	NA	206.86%
Vehicles	731	\$0	\$0	\$0	\$33,326	NA	NA
Repairs and Maintenance Services	430	\$3,818	\$120,134	\$280	\$24,900	59.81%	8792.86%
Social Security Certified	212	\$16,238	\$14,296	\$14,364	\$18,045	2.67%	25.63%
Social Security Noncertified	211	\$13,955	\$14,810	\$14,851	\$17,639	6.03%	18.77%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,813	\$1,941	\$4,137	\$17,094	75.23%	313.20%
Operational Supplies	611	\$15,843	\$15,561	\$21,247	\$7,591	-16.80%	-64.27%
Teacher Retirement Fund, After 7-1-95	216	\$18,639	\$16,727	\$14,403	\$6,531	-23.06%	-54.66%
Public Employees Retirement Fund	214	\$8,581	\$9,796	\$8,810	\$6,114	-8.13%	-30.60%
Instructional Programs Improvement Services	312	\$597	\$1,250	\$2,185	\$4,942	69.63%	126.18%
Bank Service Charges	871	\$5,200	\$2,200	\$3,000	\$4,250	-4.92%	41.67%
Other Employee Benefits	241 - 290	\$0	\$0	\$10	\$807	NA	7624.78%
Other Technology Hardware	746	\$4,657	\$4,722	\$261	\$337	-48.15%	29.18%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Goshen Community Schools (2315)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Group Life Insurance	221	\$40	\$40	\$94	\$207	50.82%	119.60%
Travel	580	\$840	\$35	\$470	\$0	-100.00%	-100.00%
Workers Compensation Insurance	225	\$1,227	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	(\$108)	(\$97)	\$0	\$0	NA	NA
Other Purchased Services	593	\$35,961	\$0	\$0	\$0	-100.00%	NA
Miscellaneous Objects	876 - 899	\$0	\$0	\$90	\$0	NA	-100.00%
Telecommunications Equipment	745	\$32,569	\$0	\$0	\$0	-100.00%	NA
Computer Hardware	741	\$0	\$11,150	\$295	\$0	NA	-100.00%
Non Operational Total		\$12,799,119	\$12,128,849	\$15,688,470	\$15,943,253	5.65%	1.62%
Grand Total		\$87,211,290	\$86,976,657	\$90,712,368	\$103,852,668	4.46%	14.49%